

**Amendments to the Claims:**

This listing of the claims will replace all prior versions, and listings of claims in the application.

**Listings of Claims:**

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3,

1. (Previously Cancelled)

2. (Previously Cancelled)

3. (Currently Amended) A method for making a thin-film magnetic head, comprising a lower core layer comprising a magnetic material and an upper core layer comprising a magnetic material opposing the lower core layer provided with a gap layer therebetween, the method comprising the steps of:

(a) forming the lower core layer by plating;

(b) forming the gap layer directly on the lower core layer, or forming a lower magnetic pole layer on the lower core layer and then the gap layer on the lower magnetic pole layer by plating; and

(c) forming the upper core layer directly on the gap layer or forming an upper magnetic pole layer on the gap layer and then the upper core layer on the upper magnetic pole layer by plating;

wherein the thin-film magnetic head is not annealed, and the gap layer is formed using NiP having a P content in the range of 11 mass percent to 14 mass percent.

4. (Currently Amended) A method for making a thin-film magnetic head ~~according to claim 3,~~ the thin film magnetic head comprising a lower core layer

comprising a magnetic material and an upper core layer comprising a magnetic material opposing the lower core layer provided with a gap layer therebetween, the method comprising the steps of:

(a) forming the lower core layer by plating;

(b) forming the gap layer directly on the lower core layer, or forming a lower magnetic pole layer on the lower core layer and then the gap layer on the lower magnetic pole layer by plating;

(c) forming the upper core layer directly on the gap layer or forming an upper magnetic pole layer on the gap layer and then the upper core layer on the upper magnetic pole layer by plating; and

(d) annealing the thin film magnetic head at a temperature of at least 200° C,

wherein the gap layer is formed using NiP having [the] a P content of the NiP is in the range of 12.5 mass percent to 14 mass percent.

5. (Currently Amended) The [A] method for making a thin-film magnetic head according to claim 3, wherein at least the lower magnetic pole layer is formed by an electrolytic plating process using a pulsed current.

6. (Currently Amended) The [A] method for making a thin-film magnetic head according to claim 4, wherein at least the lower magnetic pole layer is formed by an electrolytic plating process using a pulsed current.

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